

DEPARTMENT OF THE TREASURY,
INTERNAL REVENUE SERVICE,
Washington, DC, July 31, 2000.

MS. LINDY L. PAULL,
Chief of Staff, Joint Committee on Taxation,
Washington, DC.

DEAR MS. PAULL: I am writing to comment on your complexity analysis of the conference agreement on H.R. 4810, the Marriage Tax Reconciliation Act of 2000 (the "Act"). Because time constraints prevented your staff from consulting the Internal Revenue Service (IRS) and the Department of the Treasury prior to issuing the Conference Report, I would like to take this opportunity to point out two additional issues concerning the conference agreement.

First, having the increased standard deduction, wider 15-percent bracket, and higher Earned Income Tax Credit (EITC) phaseout range apply to tax year 2000 will require significant changes to the IRS 2000 tax forms and processing programs. If the legislation is enacted before mid-September 2000, we should have no problem in timely implementing the required changes. Later enactment could adversely impact distribution and processing of individual income tax returns for tax year 2000.

Second, Section 6 of the Act relating to estimated taxes creates complications for both taxpayers and the IRS. Taxpayers are generally required to make quarterly payments of estimated taxes and/or withholding at least equal to 25 percent of the lesser of (i) 90 percent of the tax shown on their return for the taxable year or (ii) 100 percent (108.6 percent for certain high income taxpayers) of the tax shown on the tax return for the prior year. Estimated tax penalties are imposed on underpayments of required installments.

Section 6 of the Act prevents tax year 2000 changes from being taken into account in determining the amount of any estimated tax installments due before October 1, 2000. Therefore, the required installments for married taxpayers for the first three quarters of tax year 2000 (and the penalties for their underpayment) will not be based on the tax shown on the taxpayer's 2000 tax return. Instead, they will be based on the tax that "would have been" shown on the taxpayer's 2000 tax return had the bill not been enacted. Section 6 will create confusion and complexity for taxpayers who must determine the amount of estimated tax payments due for the remainder of tax year 2000 and who want to make adjustments in the amount of their taxes withheld. It also presents a trap for taxpayers who know about their reduced liability due to the Act but who are not aware of Section 6 of the Act.

The biggest problem with Section 6, however, is the burden imposed on married taxpayers who wish to do their own computation of their estimated tax penalty for tax year 2000 (even if only to determine whether they have a penalty), or to verify the IRS' computation of the penalty. These taxpayers will need to complete Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts. They will not be able to use the Short Method, but will be required to use the much more complicated Regular Method. Married taxpayers will be directed to complete Part II of Form 2210 twice. First, they will compute their required installments for the first three quarters of 2000 using their "would have been" 2000 tax. Next, they will compute their required installment for the fourth quarter using their actual 2000 tax. The instructions for Form 2210 will be expected to include the tax rate schedules, worksheets, EITC phase-out adjustments, etc. that married taxpayers will need to compute their "would have been" tax for 2000.

In addition, to the above-mentioned modifications to the 2000 Form 2210, the IRS will

need to modify its tax year 2000 Form 1040 processing and estimated tax penalty processing to take into account the "would have been" 2000 tax for married taxpayers in determining their required installments for the first three quarters. While these modifications are not difficult, they will consume a significant amount of our programming resources over a short period of time (three staff years before the end of 2000). Since our programming resources for tax year 2000 processing (in 2001) are already fully committed, implementing Section 6 presents problems for the IRS.

If you have any questions, please call. I will be happy to meet with you to discuss any of these issues.

Sincerely,

CHARLES O. ROSSOTTI.

INTRODUCTION OF NO GUNS FOR VIOLENT PERPETRATORS ACT

HON. DENNIS MOORE

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Monday, September 18, 2000

Mr. MOORE. Mr. Speaker, today I join with ten of my colleagues in introducing legislation that will keep guns out of the hands of our most violent criminals.

In my twelve years as an elected District Attorney, I found that to the victim of a violent crime it makes little difference whether the perpetrator was an adult or a juvenile. I believe we all can agree that violent persons should not be able to legally possess a firearm.

We already have legislation that makes it illegal for convicted felons to possess a firearm. But a loophole allows people who were convicted of violent crimes when they were juveniles to possess firearms. This is a narrow loophole that should be closed.

This loophole was brought to my attention by one of my constituents, Bob Lockett, who owns a gun store in my district. An individual with a conviction for a shooting death as a juvenile in California tried to purchase gun parts at his store. I commend Mr. Lockett for bringing this serious matter to my attention, and I agree with him that these individuals with a violent past should be prohibited from possessing firearms. And although the state of Kansas has this law, I believe that this should be a federal law to prevent violent perpetrators from possessing firearms nationwide.

Mr. Speaker, persons who have a juvenile adjudication for a violent felony should not—should never—possess a firearm. I urge my colleagues to support this important legislation, the text of which appears below.

H.R. 5194

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "No Guns For Violent" Perpetrators Act".

SEC. 2. PROHIBITION ON POSSESSION OF A FIREARM BY AN INDIVIDUAL WHO HAS COMMITTED AN ACT OF JUVENILE DELINQUENCY THAT WOULD BE A VIOLENT FELONY IF COMMITTED BY AN ADULT.

Section 922(g)(1) of title 18, United States Code, is amended—

(1) by striking the comma; and
(2) by inserting "or adjudicated as having committed an act of juvenile delinquency

that would be a crime of violence (as defined in section 924(c)(3)) and punishable by imprisonment for such term if committed by an adult" before the semi-colon.

VERMONT HIGH SCHOOL STUDENT CONGRESSIONAL TOWN MEETING

HON. BERNARD SANDERS

OF VERMONT

IN THE HOUSE OF REPRESENTATIVES

Monday, September 18, 2000

Mr. SANDERS. Mr. Speaker, today I recognize the outstanding work done by participants in my Student Congressional Town Meeting held this summer. These participants were part of a group of high school students from around Vermont who testified about the concerns they have as teenagers, and about what they would like to see the government do regarding these concerns.

I am asking that these statements be submitted into the CONGRESSIONAL RECORD, as I believe that the views of these young persons will benefit my colleagues.

HON. BERNARD SANDERS IN THE HOUSE OF
REPRESENTATIVES

ON BEHALF OF SCOTT DOBROWOLSKI

REGARDING GUN CONTROL—MAY 26, 2000

SCOTT DOBROWOLSKI: I come here this morning to speak on gun control, and as our schools have been noted, there is more and more shootings in our schools. Now legislation has been taking away handguns, assault rifles, many of the weapons that have been used to kill our students.

Now as I see it, I have been raised with firearms in my home and as part of this I have had a lot of training with them. I have been told right and wrong, whether or not to shoot, what to shoot. I deer hunt. Really a matter of my training as I have been told not to kill people.

As we have learned there is more and more students killing each other. A lot of these children have been decided and acquitted for not knowing the difference between killing their student and just merely playing around.

As I see it, there should be more education in school as to avoid the shooting of their classmates. If we started at a younger age, I believe that we could severely delay the risk of having all these shootings. I am not saying hand-on experience with firearms, but more or less just education on right and wrong in our schools because apparently as we have seen, parents no longer care or they are not doing their job.

My parents at a very young age taught me the difference between right and wrong and responsibility and I feel this is not being done anymore. Frankly, I went to France and instead of fearing the fact that my plane would go down I have a greater percentage of dying in my school because one of my friends might get ticked off because I told him he looked funny and he might shoot at me. I feel this is a great danger and should be stopped at a more recent time where children are more able to be influenced by what happens in their lives.

HON. BERNARD SANDERS IN THE HOUSE OF
REPRESENTATIVES

ON BEHALF OF NATHAN LOIZEAUX

REGARDING COLLEGE FINANCING—MAY 26, 2000

NATHAN LOIZEAUX: Thank you very much. I would like to talk to you about college financing. I am a Mt. Abraham senior